

December 19, 2016

**Exhibit**

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John Koskinen  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

**RE: Election to discontinue filing a consolidated tax return under § 1.1502-75**

Dear Commissioner Koskinen:

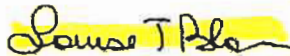
Louise Blouin Media Inc (Fed Id : [REDACTED]) currently is filing a consolidated tax return with the following subsidiaries:

1. LTB USA Inc. [REDACTED]
2. Art Knowledge Corporation [REDACTED]
3. Art Now Inc. [REDACTED]
4. Art Info Inc. [REDACTED]
5. Art and Auction Holdings Inc. [REDACTED]

Louise Blouin Media Inc. hereby respectfully requests to discontinue filing a consolidated tax return under § 1.1502-75 for tax year 2016 due to restructuring and merger of its subsidiaries.

Thank you for your attention to this matter.

Sincerely,



Louise T Blouin  
Officer & Chairperson

2017-89282